

## **Minutes of the Finance Committee**

**Monday, October 27, 2008**

Vice Chair Heinrich called the meeting to order at 8:30 a.m.

**Present:** Supervisors Pat Haukohl (Chair), Bill Zaborowski, Pamela Meyer, Jim Heinrich, Jean Tortomasi, and Steve Wimmer. Rob Hutton arrived at 8:41 a.m.

**Also Present:** Chief of Staff Mark Mader, Legislative Policy Advisor Ann Olson, Administration Director Norm Cummings, Senior Financial Analyst Bill Duckwitz, Budget Manager Keith Swartz, Accounting Services Manager Larry Dahl, Employee Benefits Administrator Pete Hans, County Board Supervisors Bonnie Morris and Fritz Ruf, Employment Services Manager Sue Zastrow, Budget Specialist Linda Witkowski, Senior Financial Analyst Clara Daniels, and Senior Financial Analyst Lyndsay Johnson. Recorded by Mary Pedersen, County Board Office.

### **Public Comment**

Zaborowski thanked Mader and Paulson for advancing his idea at a previous Health & Human Services Committee meeting to have clients in the alcohol court program pay for these services instead of the County.

### **Schedule Next Meeting Dates**

The next Finance Committee meeting is scheduled for November 5<sup>th</sup>. Mader said at that meeting, the committee will consider ordinances, discuss any further individual supervisor amendments, and vote on the budget.

### **Discuss and Consider 2009 Capital Projects, Debt Service, and the Non-Departmental Budget (General Fund, Health & Dental Insurance Fund, Contingency Fund)**

Cummings said expenditures are down from last year's budget and revenues are slightly ahead. Cummings discussed one major change from the capital plan. Instead of borrowing \$12 million for the capital plan, with the help of fund balance, they will only need to borrow \$10 million.

Hutton arrived at 8:41 a.m.

Expenditures are budgeted at \$19,399,400, a decrease of \$1,063,600 or 5.2% from the 2008 budget. Taking into consideration revenues and fund balance the net expenditure is \$13,497,400, a decrease of \$2,202,600 or 14% from the 2008 budget. The County tax levy is budgeted at \$3,047,400. The tax levy as a percentage of net capital expenditures is 22.6%.

**MOTION:** Haukohl moved, second by Tortomasi to tentatively approve 2009 capital projects as written in the proposed 2009 budget book. Motion carried 6-1. Hutton voted no.

Cummings reviewed the 2009 General Debt Service Fund which is budgeted at \$13,442,388, an increase of \$94,032 from the 2008 budget. This includes \$570,000 in fund balance, a decrease of \$410,000 from the 2008 budget, and \$12,872,338 in County tax levy, an increase of \$504,032.

MOTION: Tortomasi moved, second by Wimmer to tentatively approve the 2009 Debt Service Fund. Motion carried 7-0.

Cummings reviewed the Non-Departmental budget in the General Fund. Total Non-Departmental revenues are budgeted at \$24,079,100, an increase of \$20,884,100 or 653.6% from the 2008 budget; the County tax levy is budgeted at \$374,900, a decrease of \$213,656 or 36.3%; and expenditures are budgeted at \$24,454,000, an increase of \$20,670,444 or 546.3%. Beginning in 2009, health insurance fund reserves, budgeted at \$21,363,500, will be budgeted and accounted for in the new Health & Dental Insurance Fund within Non-Departmental. Hans discussed this fund as outlined on pages 397 through 401 of the budget book. Cummings reviewed the Non-Departmental Program/Activity Financial Summary as outlined. Cummings advised the 2009 Contingency Fund is budgeted at \$1,250,000 with \$250,000 being County tax levy. This reflects a \$0 or 0.0% change from 2008.

MOTION: Tortomasi moved, second by Zaborowski to tentatively approve the 2009 Non-Departmental Budget. Motion carried 7-0.

### **Review Correspondence**

Mader distributed copies of "Prisoner Movement Study: Findings and Recommendations" (FYI) dated July 27, 2007.

### **Discuss and Consider Issues Presented at the October 22<sup>nd</sup> Finance Committee Public Hearing**

No issues were discussed as there was no commentary by the public at yesterday's public hearing.

### **Ordinance 163-O-044: Create, Abolish, Reclassify, and Retitle Positions in 2009 Budget**

Zastrow reviewed this annual ordinance on position changes and noted this year's has the least number of changes than in previous years. Zastrow went on to review Table I (create and abolish positions), Table II (reclassifications), and changes to particular job classification specifications. The total estimated net tax levy impact is -\$85,345.

Hutton suggested amending the ordinance. He did not feel the reclassification and salary increase for the Imaging Technician positions were warranted. Mader said while the Finance Committee cannot make amendments to this ordinance today, supervisors can amend it on the board floor and this committee may want to either show their support or lack of before it gets to that point. This issue was discussed and debated further and Zastrow explained the change in duties and responsibilities.

MOTION: Haukohl moved, second by Meyer to approve Ordinance 163-O-044. Motion carried 6-1. Hutton voted no.

### **Discuss and Consider Amendments to the 2009 Waukesha County Operating Budget**

Mader distributed information on the two amendments today which were discussed at length and voted on. Ruf, Morris, and Swartz also contributed to the discussion.

Department: Non-Departmental  
Fund: General Fund (010)  
Supervisor: Fritz Ruf (SPVR-1)  
Committee: Executive

Reduce Operating Expenditure appropriations for the River Rail Transit System by \$4,000; reduce Operating Expenditure appropriations for loss control/ADA by \$6,000; and increase Operating Expenditures by \$10,000 for the Waukesha County Economic Development Corporation to promote additional economic development activity. This amendment results in no change to total expenditures, revenues or tax levy in the Non-Departmental General Fund budget.

Explanation: River Rail Transit System charges in 2009 will be \$26,000 since \$4,000 in past due amounts were paid in 2008. Potential need for loss control/ADA will be managed within the reduced appropriation budget.

<u>Amended Expenditure Items</u>	<u>County Executive</u>	<u>Proposed Amendment Increase/ (Decrease)</u>	<u>County Board</u>
	\$	\$	\$
Payments to the River Rail Transit System	30,000	(4,000)	26,000
	\$	\$	\$
Loss Control/ADA	60,000	(6,000)	54,000
Payments to the Waukesha County Economic Development Corp.	<u>\$</u> <u>85,000</u>	<u>\$</u> <u>10,000</u>	<u>\$</u> <u>95,000</u>
	<u>\$</u>		<u>\$</u>
Total	<u>175,000</u>	<u>\$ -</u>	<u>175,000</u>

MOTION: Hutton moved, second by Heinrich to approve Amendment SPVR-1. Motion carried 7-0.

Department: Sheriff  
Fund: General  
Supervisor: Bonnie Morris

Increase General Government revenues by \$56,433 based on updated information on Byrne Grant 2009 revenues allocated to the County and increase operating expenditure by \$56,433 to provide for additional jail inmate medical costs including restoring contracted nursing service coverage. There is no additional direct tax levy impact associated with this amendment.

	<u>County Executive</u>	<u>Proposed Amendment Increase/ (Decrease)</u>	<u>County Board</u>
Special Investigations Program Revenue	\$26,875	\$56,433	\$83,308
Jail Medical Contract Costs	\$1,319,863	\$56,433	\$1,376,296

MOTION: Wimmer moved, second by Zaborowski to approve Morris' amendment to the 2009 Sheriff's Department budget. Motion carried 7-0.

These two amendments will move forward as Finance Committee amendments to the final budget.

MOTION: Heinrich moved, second by Tortomasi to adjourn at 12:10 p.m. Motion carried 7-0.

Respectfully submitted,

Approved on:\_\_\_\_\_

Pamela Meyer  
Secretary